IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO. 142 OF 1995

The Commissioner of Income-tax,
B.C.-IV. ... Applicant.

V/s.

M/s.A.C.C. Limited. ... Respondent.

Mr A. S. Rao for the applicant.
Mr A. K. Jasani for the respondents.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 23rd April 2007.

P.C. :
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1. Heard the learned counsel for the applicant. Perused the affidavit of the Commissioner of Income-tax-1, Mumbai and also the affidavit of Arvind Inamdar, Deputy Commissioner of Income-tax-1, Mumbai. The explanation given therein is accepted. However, the earlier order dated 20th March, 2007 is modified to the extent it levy costs of Rs. 5,000/-. The appellant is permitted only to claim refund thereof.

2. It is made clear that in future the concerned Officers should take necessary precaution to ensure that in every matter the respondent is served properly and affidavit of service is filed.

3. Oral motion stands disposed of. No order as to costs.

(V.C.DAGA, J.) (DR.S.RADHAKRISHNAN, J.)